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**The Open University Business School**

**MRes Dissertation**

**HOW ACADEMICS SEE THE BENEFITS AND CHALLENGES OF BUSINESS  
ETHICS TEACHING:  
SOME VIEWS FROM A UK BUSINESS SCHOOL**

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**7 September 2016**

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## **ABSTRACT**

The UN Principles of Responsible Management Education (PRME) initiative was launched at the same time as the global financial crisis was unfolding. This has highlighted the pressing need to teach business ethics in business schools around the world and has intensified the effort to have teaching business ethics institutionalised, a strategy which many scholars have called for over the years (De George 1987, Etzioni 1991, Donaldson 2014). Despite the development of business ethics over four decades as an academic field, the benefits and challenges of teaching business ethics are still evolving unclear? This qualitative study, conducted on a small scale, has found that some of the issues such as the importance of teaching business ethics or its benefits are no longer on the front line of debates as they have been well accepted, but issues such as the conceptualisation of business ethics and how business ethics should be taught remain very topical. Blending with these are some new benefits and challenges presented by the multi-cultural environment of internationalisation, requiring a concerted effort from both institutional and faculty levels.

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Ai-Quang Tonthat

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September 2016

## CHAPTER 1 – AIMS AND OBJECTIVES OF THE STUDY

### 1.1 BACKGROUND

The financial crisis of 2007-2008, and a series of corporate scandals that followed it, including BP's oil spillage, Tesco's accounting irregularities and major global banks' interest rate and currency fixings, to name but a few, have forced the debate on the importance of teaching business ethics to the frontline of management education.

The launch of the United Nations' initiative Principles of Responsible Management Education (PRME) ([www.unprme.org](http://www.unprme.org)) in 2008, which coincided with the unfolding of the global financial crisis, has also added a significant positive impact on the emphasis of business ethics and social responsibility education in curricula and research in business schools in a global context. The UN initiative, which promotes a set of six principles, encompassing sustainability, social responsibility and engagement, and ethical practice in curricula and research at business schools all over the world, has increasingly met with great enthusiasm and optimism by business schools worldwide. On the website of UN PRME ([www.unprme.org](http://www.unprme.org)), the six principles pledged by the signatories are:

Principle 1– **Purpose**: We will develop the capabilities of students to be future generators of sustainable value for business and society at large and to work for an inclusive and sustainable global economy.

Principle 2 – **Values**: We will incorporate into our academic activities and curricula the values of global social responsibility as portrayed in international initiatives such as the United Nations Global Compact.

Principle 3–**Method**: We will create educational frameworks, materials, processes and environments that enable effective learning experiences for responsible leadership.

Principle 4– **Research**: We will engage in conceptual and empirical research that advances our understanding about the role, dynamics, and impact of corporations in the creation of sustainable social, environmental and economic value.

Principle 5 – **Partnership**: We will interact with managers of business corporations to extend our knowledge of their challenges in meeting social and environmental responsibilities and to explore jointly effective approaches to meeting these challenges.

Principle 6 – **Dialogue:** We will facilitate and support dialog and debate among educators, students, business, government, consumers, media, civil society organisations and other interested groups and stakeholders on critical issues related to global social responsibility and sustainability.

By early 2016, the programme has gained almost 600 signatures from business schools worldwide (PRME, 2016). The UN initiative has highlighted the important role of business schools as catalysts to change and reform the way management education is taught to meet the increasing societal demands for responsible business and sustainability. The search for the most effective way to teach business ethics has therefore been intensified.

At the same time, the Association to Advance Collegiate Schools of Business (AACSB) International, the international body whose mission is to advance management education worldwide through accreditation, has been praised for its effort in revising its accreditation criteria to encourage its members to perform better on the teaching of business ethics (Heller and Heller, 2011). The 2004 AACSB Task Force issued a report calling for AACSB schools to revitalise their commitments in developing students' understanding of ethical issues under the four broad themes: the responsibility of business to society, ethical decision making, ethical leadership, and corporate governance (AACSB, 2004).

Yet, despite such efforts from many institutions dating back over three decades, the task of teaching of business ethics to university students has met with many challenges that have already been documented by scholars. First of all is the challenge of recognising the importance of business ethics, which is the premise for the inclusion of business ethics in the curriculum (De George, 1987; Rutherford et al., 2012; Donaldson, 2014). The second is the conceptualisation of business ethics (Acevedo, 2013). The third is how business ethics should be taught (McDonald, 2004; Sims and Felton, 2006). At the heart of this issue is the debate of whether business ethics should be taught as stand-alone or integrated in existing courses (Hartman and Hartman, 2004; McDonald, 2004; Rutherford et al., 2012; Jonson, McGuire and O'Neill, 2014). Identified together with this is the fourth challenge which is the ability of faculty to deliver the teaching of business ethics - should they be trained philosophers who are qualified to teach moral philosophy or should they be experts in their own academic fields with the ability to teach moral philosophy (Long, 1984; Hartman and Hartman, 2004).

Ma (2010) and Calabretta, Durisin and Ogliengo (2011) have reviewed and documented research works over the 30-year period in some key journals such as the Journal of Business Ethics, and identified the gap between research on, and practice of, business ethics. As Campbell and Cowton (2015) have pointed out, although many theories and research works are being developed by business scholars and academics with regard to their own discipline, there is hardly any published research investigating the experience of teaching business ethics from the perspective of the teachers themselves.

Alongside such gaps in the research focus, there is also the dominance of an American positivist approach, which has been highlighted by Campbell and Cowton (2015). Additionally, despite a high take-up of the UN PRME initiative, there is a paucity of research conducted to study the benefits or challenges of teaching business ethics at any institution member of PRME.

This study was therefore set out as a pilot project to study the experiences and perceptions of those who are teaching business ethics. The study is centred around the question: “How do business academics see the benefits and challenges of business ethics teaching?” The research studied the experiences and perceptions of lecturers from a UK business school which is not only a signatory member of PRME but is also a member of Ashoka U Changemaker Campus, a project in which participant institutions pledge to “become the next global driver of social change by transforming the educational experience into a world-changing experience” (Ashoka U, 2016, <http://ashokau.org/about/what-we-do/>). Ashoka U Changemaker Campus is a designation that recognises colleges and universities – through a rigorous selection process – for having embedded social innovation as a core value and for showcasing the ways in which they have built supportive environments for changes across the entire institution – from admissions to curriculum, career services, and community and alumni engagement (<http://ashokau.org/changemakercampus/>).

## **1.2 AIMS AND OBJECTIVES**

The primary aim of the study was to explore and understand the benefits and challenges of teaching business ethics from the perspectives of the faculty who are actually engaged in teaching the subject. The understanding of some of the benefits and challenges of teaching business ethics, albeit rather small within the scope of this study, will make a contribution to



the body of evidence supporting the debate of the larger question: what is the most effective way to teach business ethics?

With this aim in mind, this study was designed to meet two main objectives. The first objective was to explore practical and perceptual issues in teaching business ethics as experienced by educators; and to explore and understand what the benefits and challenges of teaching business ethics are as perceived by academics who are actually involved in the teaching. The second objective was to gain an understanding of the impact of the initiatives such as PRME and Ashoka U Changemaker Campus on the teaching of business ethics in a member institution.

Guided by the objectives above which seek to answer not only the questions ‘what?’ and ‘how?’ but also the question ‘why?’, this study aimed to gain a rich understanding of the phenomenon of teaching business ethics. Therefore, a case study method was adopted as the strategy for an empirical investigation of a real life context, using multiple sources of evidence (Saunders, Lewis and Thornhill, 2007; Blaxter, Hughes and Tight, 2010; Farquhar 2012; Hamilton and Corbet-Whittier, 2013). Given the limited time and scope of the study, a triangulation approach was used to strengthen the investigation. Semi-structured interviews with lecturers were triangulated with course syllabi and PRME and Ashoka U material from the member institution and the PRME and Ashoka U organisations. As Saunders and Lewis (2012) have stated: “Triangulation is the use of two or more independent sources of data or data collection methods within one study in order to help ensure that the data are telling what you think they are telling you” (Saunders and Lewis, 2012, p.122-123). With this method, data were collected by face-to-face interviews with some individual lecturers/instructors who were teaching business ethics topics within their areas of expertise. The other type of data collected was the publicly available documents from the institution which included advertised syllabi and submission for the PRME membership. The data were analysed and cross-referenced to offer a better understanding of the benefits and challenges in teaching ethics from the institution.

## **CHAPTER 2 – LITERATURE REVIEW**

This literature review encompasses the key issues in the debate on the teaching of business ethics, including its importance, conceptualisation, pedagogy and faculty expertise. In doing so, it aims to address the knowledge gap concerning the understanding of these issues as perceived by academic practitioners at business education institutions.

For over four decades, since the interest in business ethics and corporate social responsibility (CSR) emerged in the 1970s and 1980s with the works of Friedman (1970), De George (1987) and Freeman (2010), there has been an increase in worldwide academic interest in both the conceptualisation and the teaching of business ethics, particularly in Western higher education. Since the early 1970s, the importance of teaching business ethics has been recognised by the Association to Advance Collegiate Schools of Business (AACSB) (Sims and Felton, 2006) through its business school accreditation system.

Although arguably the history of ethics in business could go back to the beginning of business (Ma, 2010) as an academic field, business ethics has had a comparatively short history. One of the most influential authors, whose work has laid the foundation for the development of business ethics as a field of academic study, is Richard De George (Ma, 2010; Calabretta, Durisin and Ogliengo, 2011). In 1987, De George called for a further institutionalization of business ethics by including business ethics teaching in both undergraduate and MBA courses. He saw this requiring higher quality research development, closer researcher-business relationships and that the collaboration of business ethics development within an international network (De George, 1987). De George's work (1987) had an important impact in encouraging large businesses to adopt ethical corporate policies and in influencing the teaching of business ethics in the decades to come (Holland and Albrecht, 2013). Even in the late 1980s, De George had recognised many of the challenges that business ethics, as an academic discipline, continues to face today. The first challenge is the adoption of business ethics into the curriculum, which poses questions concerning the methodology, the appropriate level at which to teach business ethics, and even the willingness of deans to embrace such a policy (De George, 1987). The second challenge is the misconception between business ethics and moral issues as understood by business professors, which is related to the training and qualification of those who teach the subject

(De George, 1987). Despite the growing interest in business ethics over the last three decades, these issues remain largely on the forefront of the debate in teaching business ethics.

### **What should be taught in business ethics?**

The methodological debate has been dominated largely by the question “What is the most effective way to teach business ethics?” Central to this debate is the question of whether business ethics should be taught as a stand-alone course or as integrated topics in business modules such as accounting, marketing, leadership, strategic management and human resources (Gandz and Hayes, 1988; Baetz and Sharpe 2004; Cornelius, Wallace and Tassabehji, 2007; Jonson, McGuire and O’Neill, 2014).

Although teaching business ethics had been a requirement for accreditation earlier, the AACSB, in 1991, decided to allow business schools to be flexible in their approach to teaching business ethics – a decision for which the AACSB received much criticism (Hartman and Hartman, 2004). A series of corporate scandals at the turn of the millennium including Long Term Capital Management (LTCM), Enron, Worldcom, and Tyco, and many more, led a group of over 200 professors and business executives to launch a campaign requesting the AACSB to enforce the requirement of a stand-alone business ethics course in curricula (Rutherford et al., 2012). Despite all the criticism and protests, including some from within its own Business Education Taskforce (Hartman and Hartman, 2004), the AACSB still maintains a flexible stance, leaving the decision on how best to teach business ethics to each individual school. Such a flexible stance has provided both opportunities and challenges for many of its members.

On the part of the AACSB, the argument for its position to encourage a more flexible approach to teaching business ethics is that it seeks to satisfy the standards via management by objectives rather than by process (i.e. not require a course but require learning) (Hartman and Hartman, 2004). Yet, Heller and Heller (2011) have praised the achievement of the AACSB in raising the standards of business ethics teaching of AACSB member schools. Their findings based on the content analysis of AACSB accredited undergraduate courses from 50 random business schools reveal that the four broad standards required by the AACSB are very well addressed. Highest of all is the responsibility of business in society at 100%; second is ethical leadership at 92%; third is corporate governance at 88% and lowest,

but quite substantial, is ethical decision making at 84% (Heller and Heller, 2011, p. 34). While the findings clearly support the AACSB's flexible approach, they have been cited by critics as showing that the four broad themes have been inconsistently addressed with a concern for the low score for ethical decision making (Franks and Spalding, Jr., 2013). Another criticism of the findings by Heller and Heller (2011) can also be found in the question of how many of those courses, which have been reviewed by content analysis, are stand-alone and how many are integrated.

### **How should business ethics be taught?**

Supporting an integrated approach, Gandz and Hayes (1988) have suggested that "business ethics should be integrated into all the business discipline areas, not segregated into specialized elective or mandatory courses" (p. 668). Since ethical issues are abstract from the mainstream of business decision making, teaching business ethics as separate courses would make the relevance of the topic diminished in the eye of the students (Gandz and Hayes, 1988). Despite a strong stance in maintaining that business ethics must be taught in a context within which business decisions are set, Gandz and Hayes (1988) recognise two significant barriers of integrated business ethics teaching which are not far off from what has been pointed out by the stand-alone course camp. The first is a lack of instructor knowledge and background in ethical analysis, which could lead to the second issue: the fear of "allowing their own value systems to 'hang out' in the classroom" and the fear of time control as ethical discussion could take longer (p. 664). To remedy these issues, Gandz and Hayes (1988) suggested integrated business ethics teaching should be organised along the business discipline lines with faculty supporting one another in their teaching. However, this could meet with some challenges, as even the authors admitted that there might be issues with faculty motivation and further ethics training might be required (Gandz and Hayes, 1988).

Another proponent of the integrated model, McDonald (2004), has quoted the Wharton School's research into the teaching of business ethics which endorsed the integrated approach (Dunfee and Robertson, 1988 cited by McDonald, 2004). McDonald (2004) establishes two benefits of the integrated model. Firstly, where ethics is taught across a number of modules, not only can students benefit from being exposed to relevant ethical problems but also experience specific applications of resolving ethical issues related to the disciplines being studied. Secondly, in schools where business ethics is taught across many courses, students

can experience the teaching of business ethics by many individuals, rather than by the sole discipline of one professor (McDonald, 2004).

On the opposite camp of the debate, in a very recent study of the effectiveness of teaching business ethics in Australia, Jonson, McGuire and O'Neal (2015) suggest that one of the benefits of stand-alone ethics courses is that students are more aware of moral complexity and sensitivity as these courses are more context-based and can elicit more pragmatic and realistic responses from students because of their deeper exposure to the complexities of real cases. This suggestion contradicts sharply with the proponents of integrated courses who maintain that stand-alone courses would give the false impression to students that ethics is something separate from business and that business ethics cannot make students become good managers (Hartman and Hartman, 2004).

Although the importance and the benefits of teaching business ethics now appear to be less up for debate, in the early days the benefits might not have been clear enough to get the support of many business school deans (De George, 1987; Donaldson 2014). The benefits to the students have been surveyed and documented by quantitative researchers (e.g., Christensen et al., 2007), but the benefits of teaching and learning business ethics as perceived by teachers or instructors are still hard to find.

### **Recent efforts in the institutionalisation of business ethics education**

Following the global financial crisis of 2007-2008, the institutionalization of business ethics took another turn with the launch of the United Nations Principles of Responsible Management Education (UN PRME) ([www.unprme.org](http://www.unprme.org)) as part of the UN Global Compact programme, which promotes, among many, the key values such as human rights, labour, environment and anti-corruption in all its forms. The six Principles for Responsible Management Education (PRME, 2016) are based on those values with the aim to impact learning and educational practices that take place in business schools (Alcaraz and Thiruvattal, 2010; PRME, 2016). Despite the existence of CSR and sustainability issues in the current academic environment, PRME calls for them to be embedded more in the main stream of business education (Araç and Madran, 2014). Araç and Madran's (2014) detailed qualitative study looks at the changes that have been applied by the signatories of UN PRME (PRME, 2016). While their findings recognise the transformation of PRME member

institutions based on the application of the six main principles, the authors have criticised the unbalanced interest in PRME by different global regions; e.g., there are significantly more members from North America and Europe than from other regions (Araç and Madran, 2014). Their comparison between the two dominant regions Europe and North America revealed an interesting picture. While US schools are better at incorporating sustainability and CSR values into their curricula and producing more academic research on the issues, European business schools are better at focusing the capabilities of students concerning sustainability, CSR and ethics (Arac and Maran, 2014). Thus, the educational practices can differ substantially among different world regions. Interestingly, how business ethics is conceptualised also relates to whether it is offered as a stand-alone course or whether it is integrated in the curriculum. Also, one issue that Arac and Madran (2014) have pointed out in their findings which should not go unnoticed is the fact that only half of the schools (out of 426 surveyed) reflect full personal and corporate ethics in their own corporate missions.

By the beginning of 2016, PRME had gained substantial support from over 600 business educational institutions worldwide. However, the list of PRME signatories does not include many top-tier business schools, such as Harvard, Stanford, Sloan, Wharton in the US and many in Europe such as INSEAD, London Business School, Oxford Said, Cambridge Judge or Manchester (UN PRME, 2016). One cannot help wondering about the reason behind this phenomenon. Comparing tier divisions of business schools who are signatories of PRME and those who are not, an argument could be formed from the findings of Cornelius, Wallace and Tassabehji's (2007) study, which identified the two different tiers of business schools with two contrasting approaches to teaching business ethics. Cornelius, Wallace and Tassabehji (2007) have found that top business schools predominantly offer proactive education of business ethics while those in the lower tier offer a more reactive form of education. A 'proactive teaching' of business ethics, according to the authors, means that the course is taught on a separate or dedicated module and core to the curriculum (i.e., stand-alone), while 'reactive teaching' tends to be integrated topics within alternative modules and often is on a selective basis. Cornelius, Wallace and Tassabehji (2007) have suggested that the difference in approaches is a consequence of recruitment, or in another word, the quality of the faculty. Therefore, the authors call for the retraining of substantial members of faculty in the lower tier business schools (Cornelius, Wallace and Tassabehji, 2007). Other difficult questions also exist concerning the academic levels at which business ethics teaching should be offered. For example, despite a clear view favouring an integrated model, McDonald (2004) also

acknowledged a finding of the Business Week Online survey (17 Jan 2003) that 64% of the respondents thought that at MBA level, ethics should be taught as a stand-alone course. This, McDonald (2004) has noted, is in contrast with the findings from a survey by AACSB of 239 deans in 2003 which favoured integrated business ethics teaching across the board (Woo, 2003 as cited by McDonald, 2004).

### **Some proposed methodological frameworks**

Concurrent with the debate between stand-alone and integrated courses is also the debate between different methodological frameworks proposed by academics, which highlights the benefits and challenges of teaching business ethics.

Having reviewed other frameworks developed from the early 1980s to early 2000s, McDonald (2004) promotes one of her own for the development of business ethics teaching which favours an integrated approach. McDonald has developed her framework for wider application to developing curriculum, which she originally developed to teach business ethics at her university. Her six-step framework encompasses: setting a steering committee, determining pedagogy, reviewing outcomes, revising outcomes, course identification and implementation, and finally, provision of resources and training. By promoting this framework, McDonald has recognised a range of challenges in teaching business ethics that require not only the support of the institution but also the need for a clear pedagogical strategy and sufficient resources to develop and deliver the curriculum.

Recognising the tension between the two sides of the debate on stand-alone courses versus integrated courses, Sims and Felton (2006) took the view that, regardless of one's bias concerning the content and pedagogy of business ethics teaching, the designing and delivering of business ethics was key. In order to achieve that aim, they have proposed that instructors or professors must focus their attention on four principal questions:

- 1) What are the objectives or targeted learning outcomes of the course?
- 2) What kind of learning environment should be created?
- 3) What learning processes need to be employed to achieve the goals?
- 4) What are the roles of the participants (both instructors and students) in the learning experience?

While there is perhaps nothing so special and new about Sims and Felton's model (2006), as most teaching models would put a great deal of emphasis on those four elements: learning outcomes, learning environment, learning process and the roles of participants, their model has two distinctive features. Firstly, it is the emphasis on "the process". According to the authors, the process is not only in the learning process, but it exists even in the learning outcome: "being an ethical manager is a process – a process that needs to be nurtured throughout one's management career" (p. 302); and "the class should not be an event; but it is a process" (p.304). Secondly, it is the recognition of the important and proactive role of the instructors or teachers throughout the whole model in all the four elements. Despite recognising that the ultimate focus is the students, Sims and Felton (2006) have described the catalyst role of the instructor as the gardener: "the students, like the gardener's plants, are the focus of the professor's energies" (p. 311). Although being very prescriptive in their approach, Sims and Felton (2006) assert that what they propose are only helpful guidelines and they recognise that "no one 'right' approach exists to teaching ethics. Teaching methods and classroom approaches should be determined by institutional goals, student needs, the business and social environment and similar factors" (p. 307).

### **Conceptualization of business ethics**

Perhaps the most recent journal article that tackles the business ethics conceptualization issue head on is that by Acevedo (2013) in which the author attempts to explain the misconceptions of business ethics. By deciphering the differences between such concepts as ethics, morality, law, ethical relativism and moral relativism, including ethics and CSR, Acevedo (2013) has set a good foundation on which to restart the debate on what business ethics is. However, Acevedo has based her arguments on two key assumptions that may be subject to challenges. The first is that Acevedo assumes that the problem with misconceptions of business ethics relates most closely with business students i.e., not with the academics' understanding; and the second is Acevedo's concept of business ethics seems to assume an objective and universal epistemology (Acevedo, 2013) – a view which often faces challenges, particularly in cross-cultural management or in the enactment of ethical behaviours in international contexts.

### **Who should teach business ethics?**



With regards to the challenges of business schools taking up business ethics teaching, Franks and Spalding, Jr. (2013) identified the reasons behind such a lack in enthusiasm for teaching business ethics at business schools. One reason, the authors claim, is that business ethics does not have a rigorous ethical theory: business ethics represents a discipline that overlaps such domains as philosophy and religion. To address business ethics, one tends to use logic, reason, faith and tradition, hence no need for an explicit theory of business ethics (Franks and Spalding, Jr., 2013). The other reason is that business ethics is diluted by other related subject areas, which include corporate social responsibility (CSR), global corporate citizenship, sustainability, etc. The competition for knowledge and time among these areas versus what might be called ‘business ethics proper’ has been a key challenge. In addition to these issues, Franks and Spalding, Jr. (2013) point out, “in many colleges and universities, faculty who are experts in accounting, finance, management, marketing, information systems and other disciplines are called upon to incorporate business ethics into their courses. Most of the instructors are experts in their fields, but do not have formal training in ethics” (p. 21). This view is very much an echo of Hartman and Hartman’s (2004) earlier view that business ethics courses should be taught by an instructor who has “a sophisticated understanding of many ethical concepts and principles”, and who is capable of “recognising and analysing ethical problems” (Hartman and Hartman 2004, p. 172). So it is here that the importance of teaching business ethics and the challenge of conceptualization of business ethics should be recognized as interconnected – an issue identified a generation ago by Long (1984), De George (1987), Etzioni (1991), and Schoenfeldt, McDonald and Youngblood (1991).

From the literature, it seems that while teaching business ethics has established an important position in business school curricula with undisputed benefits to both students and society, there still remain many challenges ranging from theory to practice, and from method to conceptualisation. The great international effort to find an effective approach for teaching business ethics does emphasise its need to be included in the business and management curriculum and with this is the recognition of the benefits that teaching business ethics could bring about. However, much of the data and evidence to support the various perspectives have predominantly come from quantitative surveys, conducted largely on business schools as whole units and their students. There have been few, if any, qualitative in-depth studies on how those theories and frameworks are enacted and their impacts on individual academic

practitioners. Some qualitative perspectives from the people who are engaged in the teaching of business ethics are therefore needed to provide some balanced evidence.

The next chapter provides details on the methods used for the small-scale case study on this issue.

## **CHAPTER 3 – METHODS OF DATA COLLECTION**

### **3.1 METHODOLOGY**

Like any other pieces of social research, this study needs to determine what kinds of knowledge are possible and valid and, at the same time, to ensure that such knowledge is both adequate and legitimate (Maynard, 1994 in Crotty, 1998). It is therefore important that I, as the researcher, must clearly indicate where I see myself in relation to the knowledge. Such a clear indication would strengthen the quality of the research. In other words, I need to establish clearly the ontological and epistemological stance from which my methodological strategies are determined to discover the knowledge.

My ontological orientation is stemmed from my personal belief that benefits and challenges of teaching business ethics are personal perceptions which are subjective knowledge. Such perceptions are social constructs formed by the teaching academics based on their own subjective knowledge, experience and personal beliefs. My ontological stance therefore directs my epistemological orientation towards constructionism (Harper, 2004). Following the four-element model proposed by Crotty (1998) the next level from my epistemological stance is the theoretical perspective which subsequently adopts an interpretivist approach as it recognizes that meanings and social reality arise from social interaction and interpretation (Blaxter, Hughes and Tight, 2010; Holland and Edwards, 2013). In other words, the perceptions of benefits and challenges arise from the teaching activities conducted by the academics themselves. In this case, the knowledge is mediated through the process of meaning-making and interpretation (Gray, 2004). My constructionist epistemology and its derived interpretivist theoretical perspective thus governs the strategy for my research method which follows.

### **3.2 STRATEGY**

As its primary aim is to explore and understand benefits and challenges – the social reality or phenomenon – as perceived by those who teach business ethics (the researched), this study is framed within an interpretive research paradigm (Blaxter, Hughes and Tight, 2010; Holland and Edwards, 2013). Saunders, Lewis and Thornhill (2007) have established that an

exploratory approach is known to be a valuable means to find out what is happening and to seek new insights to assess phenomena. This approach was seen as useful for this study in that it helps identify the unknown issues and understanding them, especially when the nature of the problem is not already known (Saunders, Lewis and Thornhill, 2007).

Thus, this study followed a naturalistic social ontology (Katz, 2002). Since the primary aim of the study was to explore people's experiences and practices, with a strong sense of reality, this research adopted the case study strategy as suggested by Blaxter, Hughes and Tight (2010). As these authors also explain, "because case studies build on actual practice and experiences, they can be linked to action and their insights contribute to changing practice" (p. 74) – this characteristic fits in well with the objectives of the study. In addition, Blaxter, Hughes and Tight (2010, p. 74) reassure that "as case studies are close to people's experience, they can be more persuasive and accessible" (p. 74). Therefore, the participants who take part in this research were selected using a convenience sampling approach; in this case within a business school which I know well, but from different departments.

### **3.3 SAMPLING**

Since this research was a case study of a business school, within this scope, and given the time constraints, I decided to conduct interviews with three academics (lecturers) in the business school case, each representing one of three subject areas: International Business, Business Law and CSR and Corporate Governance. As advised by Hammersley (2016), given the small number of participants, I recruited people from as diverse backgrounds as possible.

The three participants, although chosen thanks to their willingness to participate and their availability for interview, represented some diverse backgrounds. One had many years of international corporate experience at senior level and a background in corporate law. Another participant had significant training and research experience in cross-cultural management and cross cultural ethics, while the other had researched corporate governance and human resources. The three participants also represented a good mix of demographic background, including different religions, different genders, different sexual orientations and different ethnic backgrounds. The courses or modules they were teaching also varied, ranging from

Corporate Governance, Corporate Law, Corporate Social Responsibility, International Business and Cross-cultural Management.

### **3.4 INTERVIEWING**

The interviews were conducted face-to-face or via Skype and were designed around a set of open-ended questions to elicit the participants' experiences and insights into the benefits and challenges of teaching business ethics. Such interviews, as Edwards and Holland (2013) advise, allow much more space for interviewees to answer on their own terms than structured interviews, but at the same time they do provide some structure for comparison by covering the same topics, even in some instances using the same questions. Thus, the questions were semi-structured, open-ended questions to ask the participants about their experiences and how issues arise in their teaching (Appendix 1).

The interviews were audio-recorded for transcription with permission from the participants.

### **3.5 GAINING ACCESS**

Although I used an opportunistic approach (Buchanan, McCalman and Boddy, 1986) to recruit participants from within my professional network environment, I was cognisant of important issues surrounding access. Coleman (1996 as cited by Okumur, Altinay and Roper, 2007) warned, "organisations [could] deny access because academics fail to provide answers about what, how and why they will carry out a specific study and whether this study will any value the managers and also the company" (p.9). Therefore, all the correct procedures were followed including gaining permission from the department head and, most importantly, the research ethics approval from the Human Research Ethics Committee at the Open University.

### **3.6 ETHICAL CONSIDERATIONS**

As with any research investigating issues related to human beings, there are practical, political and ethical issues that can potentially hamper the research process, or in many cases, can seriously affect the research result.

Approval for the study was sought and granted by the Open University Human Research Ethics Committee. Before approaching participants formally through email correspondence, I

had verbally, and via email, requested the opportunities for interview with them. All participants received an information sheet (Appendix 2) which explained the process and content of the interview. Before the interview started, the participants were also asked to sign a consent form (Appendix 3) to confirm that they had read the information sheet and that they were willing to participate in the study.

The participants were informed from the beginning that their data would be anonymised from the outset. Data recorded by both audio-recorder and handwritten notes were assigned to pseudonyms or codes (P1, P2, P3) to conceal participant identities – both personal and organisational. Furthermore, Farquhar's (2012) advice was key: 'ensuring anonymity of participants and organizations extends beyond providing pseudonyms to concealing any detail that might betray the participants' real identity. A further consideration for the researcher is to remember that all the information gleaned in a study or project is privileged, i.e. the researcher has been awarded special rights to carry out the research' (p.11). This was particularly apt for me, especially with my professional connections to the participants.

## **CHAPTER 4 – COLLECTING AND ANALYSING DATA**

### **4.1 – COLLECTING DATA**

As discussed in the previous chapter, two types of data were collected for this study. The first type was the primary data collected from the interviews. The second type was secondary data, which included the publicly available syllabi of the modules taught by the participants, the university's prospectus and marketing materials, as well as other sources of data related to the school's membership of PRME and Ashoka U Changemaker Campus.

#### **4.1.1 – The interview questions**

Initially, given the literature's note that one of the challenges of teaching business ethics is the understanding of the concept of business ethics, among the first few questions, I had planned to elicit the participants' understanding or perception of business ethics. However, a pilot interview based on these initial questions discouraged me from asking questions aimed at eliciting the participants' views on the meaning of business ethics. The pilot interview was conducted on a person who had university teaching experience, including some ethical topics in the area of financial services, to test the strength of the questions and to gauge my ability to control the interview time. It was interesting to see that, when the question on the perception of business ethics was asked, it would take much longer for the participant to answer. As the pilot interview showed, when the question "what is business ethics to you?" was asked, the participant did not have a clear view to start with but then she gradually tried to construct her perception of business ethics by discussing a number of issues covering personal values and beliefs and how ethics was applied in business and so on. As she tried to form her understanding of business ethics, she attempted to define her view not only with arguments but with examples to illustrate her arguments. While this content was in my view extremely interesting and quite relevant, the interview took so long that I felt I began to lose the sense of timing control. Therefore, I changed the questions in subsequent interviews. The question of the perception of business ethics was still asked but contained within the overall theme of learning outcomes and objectives as opposed to an individual question on its own. The two key useful points gained from the pilot interview were (1) care and control are

needed when eliciting the meaning of business ethics, and (2) data for both benefits and challenges of teaching business ethics can be intertwined and mixed up and would be difficult to separate.

Despite having a set of semi-structured questions (Appendix 1), when starting the interviews, it was quite difficult to follow the intended order of the questions. As the participant continued to speak, I found that it was difficult to interrupt the flow of their thinking and so quickly turned the nature of the interview into in-depth interview. Although the data I needed to collect did not appear in the intended order, the analysis has shown that for each individual participant I managed to collect most of the data that I needed.

At the end of the interview, I added another question about PRME to find out how much the participant was aware of it and if they did not know about it, I would give them some information on the UN PRME initiative or promise to send them more information in return for their favour of giving me the interview.

#### **4.1.2 – Interviewing**

##### **Participant 1 (P1)**

The first participant (P1) to be interviewed was conducted via Skype. The recording software used in conjunction with Skype is Ecamm ([www.ecamm.com](http://www.ecamm.com)), a new software designed to record Skype calls and video chats. Although the interview was conducted with the video camera, only audio data of the interview was recorded. P1 was sitting in their home office so appeared quite comfortable. The internet connection was good and reliable at the time of the interview. A couple of audio recording tests had been done prior to the start of the interview. There were intermittent drops of internet signal but, nevertheless, the facility was considered the best it could be for a Skype interview.

##### **Participant 2 (P2)**

The second interview was conducted with Participant 2 (P2) on campus in a sound-proof glass-walled room which is used for private interviews. The interview was recorded by the audio recording app HI-Q Mp3 ([www.hiqrecorder.com](http://www.hiqrecorder.com)) which had been downloaded on to



the researcher's Android phone. A couple of tests had been conducted before the actual interview, and the quality of the recording was proved very good and clear.

### **Participant 3 (P3)**

Although the interview with P3 had been planned as face-to-face, it ended up being conducted via Skype, using the Ecamm recording software. The interview did meet some technical challenges as the internet connection from abroad (where the participant was holidaying) was not consistent in strength, but both the interviewer and the participant had been aware of the issues in advance and had planned to reconnect immediately if disconnected. The signal was lost for a couple of times, but the reconnection was fairly straightforward.

## **4.2 – ANALYSING DATA**

### **Strategy for Data Analysis**

As the objectives of the study were to gain the understanding of the benefits and challenges of teaching business ethics as perceived by those who teach it and to gain an understanding of the impact (if any) of PRME and Ashoka U on their teaching, I adopted a thematic analysis approach to analyse the data collected from the interviews. A simple approach to analyse the data would have been to use the categories 'benefits' and 'challenges' to categorise the data. However, from both the trial pilot interview and in the interviews themselves, it was clear that the data were not so easily categorised. Additionally, as I used a 'naturalistic ontology', I wanted to let the data determine the categories in a much more inductive approach (Trochim, 2006; Saldana, 2014). I had learned that the participant's answers were not so straightforward. Sometimes both the concepts of benefit and challenge could be mixed up and contained within the same words. For instance, a participant could imply both by referring to "cultural differences" or "students' backgrounds". The differences in cultures or backgrounds could create a good environment for students to learn about ethical values and beliefs from other cultures but at the same time can hinder a discussion or bring some challenges related to normative ethics for the teacher.

I followed the 6-step technique of thematic analysis that is recommended by Braun and Clarke (2006):

1. Familiarising with data
2. Generating codes
3. Searching for themes
4. Reviewing themes
5. Defining and naming themes
6. Producing report

### **1. Familiarising myself with the data:**

The transcription of the interview for P1 was an interesting experience as it was my first time to transcribe an interview. I had earlier wished to do the transcription by myself so that I could listen to the conversation again and develop my transcribing skills. In fact, it had taken me more than an hour to transcribe ten minutes of interview. For that reason, I decided to use a transcription service which I was recommended to by a friend. But before sending the audio file to the transcriber, I had used the Ecamm software to delete any references in the audio recording that could help identify the institution and the participant. Upon receipt of the transcription, I reviewed and checked the transcribed data and made the necessary correction for when the transcriber made mistakes due to the accent of the participant.

### **2. Generating codes:**

I used an inductive ‘in vivo’ coding technique to code the interviews (note: NVivo software was not used). It is inductive because I started with the bottom-up approach from observation of data (Trochim, 2006); and it is in vivo because the coding is based on the language used by the participants (Saldana, 2014). The transcripts are in a Word document in which I generated the codes by using the comment column on the right hand side. Words or phrases used by the participant that I believed significant or summative of what is said were extracted as codes and written on the right-hand column. Since the tone of the interview and certain words or phrases were important in conveying meaning, when doing the coding I reviewed the data, by both re-listening to the interviews and reviewing the transcripts to identify such emphases on words or phrases through the intonation and word stresses.

### **3. Searching for themes:**

Having done the coding, I then sorted the data into different categories and continued to review the codes for themes and then examined the possibility of establishing an overarching theme with different codes. While some themes could be easily identified (e.g. the conceptualisation of business ethics, the enjoyment of teaching business ethics), some others required interpretation to establish a certain pattern (e.g. the connection between instructors' perceptions of business ethics and how they teach it, personal challenges of teaching business ethics).

### **4. Reviewing themes:**

At this stage I performed two levels of analysis. At the first level, I reviewed all the data extracted under each code which formed a theme to ensure they form a coherent pattern. Some of the themes (e.g. the misconceptions of business ethics, benefits of teaching business ethics to students) appeared to be problematic as they did not seem to fit with the extracted data or overlap with other themes. This led me to create new themes (e.g. Teachers having different concepts of business ethics, depending on their backgrounds). At the second level, I continued to review the themes in relation to the whole data set to ensure their validity. I followed Braun and Clarke's (2006) guidance to re-read the entire data set to first ascertain that the themes work in relation to the whole data set, and second, to identify some additional data that were missed in the first coding attempt and also to re-code some data if necessary.

### **5. Defining and naming themes:**

At this stage, I went back to review the data extracts to ensure they fitted with each theme and organised them under each theme in cohesive manner ready for further detailed analysis and attempted to identify what each theme was really about, as well as discover any overlaps.

### **6. Producing the report:**

This stage involves the interpretation of the data, which will be presented in the following chapter.

## **CHAPTER 5 – INTERPRETING THE DATA AND DISCUSSION OF FINDINGS**

### **5.1 - INTERPRETING THE DATA**

The data from the interviews have revealed many interesting themes. Also as mentioned in the previous chapter, many of the points discussed could be construed as either challenge or benefit, or both. The data collected from the three interviews are quite rich, containing many interesting aspects of teaching business ethics at the institution in question. Although coming from the same business school, and two participants from the same department, the individuals interviewed offered not only very different perceptions of what business ethics is but also different approaches to teaching business ethics as well as different expectations of learning outcomes.

For the purpose of analysis, the data have been classified into two levels. The first is the institutional level which contains mainly secondary data reflecting the school's interest and approach to teaching business ethics, combined with interviewed data related to the understanding of the institutional approach and support as perceived by the individual participants where appropriate. The second level, which may be termed as teaching level, are mainly primary data collected from the interviews reflecting the perceptions of the participants on benefits and challenges of teaching business ethics.

#### **5.1.1 - Institutional level**

At this level, the data collected have come from both interviews and second-hand sources of information, including some official websites of UN PRME, Ashoka U Changemaker Campus, the university's prospectus and marketing materials, and the publicised learning outcomes of the modules taught by the participants.

The benefits for the school have been multifaceted. First of all, the submission from the school for PRME demonstrates the school's commitment to develop teaching and research in line with the expectations of the UN RPME principles. The large project on social enterprise which has been led by a well-known professor as indicated in the school's report for PRME has been a positive force, raising not only the profile of the school on research, but also the importance of corporate social responsibility among various departments and faculty members, creating a strong awareness of the social responsibility and ethics. The role the

Ashoka U Changemaker logo plays in all the school's website and recruitment materials also serves as a clear indication of the school's conscious approach toward its commitments in creating positive social impacts on both students and communities. On the teaching side, all the learning outcomes of the modules taught by the participants do mention at least one outcome related to either CSR, sustainability or business ethics. On the practical side, recognising the importance of business ethics in business education the school has introduced into the curriculum ethics courses which can offer accreditation towards students' professional certificates such as Chartered Company Secretary and Administrators (CCSA) or Association of Chartered Certified Accountant (ACCA). The practicality of this approach has been seen as a marketing tool for the school as observed by one of the participants of this study but it also serves as evidence of the effort by the school to comply with the PRME requirements.

Another important characteristic of this business school is that it has a high proportion of international students and that it dedicates institutional resources to international recruitment. Particularly, many of its postgraduate modules on finance and accounting have almost 100% international students, from China, Africa and India. From the perspective of teaching or promoting different cultural values, the school has benefited a great deal from the cultural diversity of the international students (Enderle, 1997).

The challenges of the institution are , however, also quite complex. Of the three participants interviewed only one mentioned the Ashoka U Changemaker Campus programme. Perhaps due to the limited time available for the interview that the other two did not mention but it could be that they did not see the direct link between the modules they were teaching to the CSR strategy of the business school. With regards to PRME, only one confirmed to have heard about it but had not known much about the UN initiative. The other two participants did not hear about PRME at all and expressed interest in finding more about it. What has also been interesting is the fact that despite an impressive report on a very successful social enterprise project submitted for PRME accreditation, the school's marketing and promotional materials did not mention PRME, while the Ashoka U Changemaker Campus programme enjoyed a prominent emphasis. So, despite the pledge by the dean of the school in his letter submitted to PRME to promote the six principles of responsible management education, its dissemination to faculty members was less effective. Thus, at the institutional level, two benefit themes have been identified. The first is the explicit and external-facing support of the

school as an institution in pursuing an agenda with emphasis on business ethics teaching. This has led to the use of such positive messages (from Ashoka U, PRME) to promote the school for the purpose of recruitment. These messages, however effectively communicated to the faculty, have also supported business ethics curriculum development and delivery. The realisation of such messages through the inclusion of business ethics teaching in the curricula have received strong welcome by the instructors. The second theme here is the cultural diversity of the student backgrounds at the business school. While this internationalisation has been a key strategic development of the school, and a general trend amongst UK universities (Department of Business, Innovation and Skills, 2013), the diversity of students' backgrounds has created a positive image of multiculturalism – a factor which facilitates the promotion of awareness of different values and offers students good exposure to different cultures and perspectives.

The challenge themes at this level are twofold. On one hand, while the management of the school was very positive in pursuing and promoting CSR through PRME and Ashoka U Changemanker Campus, as the marketing materials showed, there seemed to be a lack of synergy between the two international initiatives. On the other hand, the lack of awareness of PRME by the participants could be an indication that a more effective approach may be required to communicate the school's CSR strategy to the faculty members.

### **5.1.2 - Teaching level**

The data collected on benefits and challenges of teaching business ethics as perceived by the instructors have been particularly interesting, although there is quite a significant amount of overlap between the two notions. Nevertheless, some key themes are identified below:

#### ***i. Depending on their backgrounds, individual instructors have very different concepts of ethics***

Despite the researcher's deliberate effort to avoid discussing the concept of business ethics as a key question, the data from the interviews carry a great deal of reference to how each participant understood what business ethics involved, and the data show significant variations from one to another. The participant who had a background in corporate law made the close

link between ethics and law. When asked about the ethics contents of the two modules the participant answered:

“They were both focused on corporate law and ... the specific response, probably in the last ten years, to corporate issues of corruption and theft”.

However, this person did recognise that there was a difference between business ethics and law. According to the participant, ethics was ‘the grey area between rules and the law’:

“We looked at people who worked in grey area between the rules and the law, and specifically looked at the ethical background that underpins the way in which governance works and the way in which governance works underpins the way the market work”.

The complexity of this participant’s understanding lies in the acknowledgement that there was a type of ethics which exists between rules and the law, but at the same time that there was another level of ethics which “underpins” corporate governance, and corporate governance “underpins” the market in which case the law. This opinion that ethics underpins the legal system got repeated many times by the participant during the interview. For this instructor, business ethics is also about dealing with “competing ideas” and studying business was about finding solutions to those competing ideas:

“Yeah. I mean, at the...I mean at the very basis of it, what I think we’re getting at with I think ethics and business is um trying to think of practical solutions to problems where there are competing...competing ideas of what the solutions would be. In fact, you have one group of individuals competing with another group of individuals to get a solution. And the ethics sort of underpins what both uh groups think and uh in some respects and uh probably centralization of what probably different people come together that underpin their ethical principles. And then in business, and certainly in Corporate Governance, what they try to do is say ‘We’ll have one rule set of Governance, everybody in the group’. But the group specific has specific ethical values.”

Within the response above, it is quite evident that the participant alluded to the normative ethics which “underpins” different groups of individuals although there was the recognition of the existence of different ethical values from different groups.

The concept of business ethics by the second participant was very different and seemed to encompass a much larger meaning, covering charity, democracy, racial and gender equality,

relationship between business and customers, cultural differences, social enterprise, supply chain management and feminism, etc. The understanding of business ethics can be explained by a couple of examples from this participant:

“but to make it that business incorporates and to the extent of you know in this ethics course, it is very practical, so I do have businesses come in. So I have of course charities, like the [charity] I even speak about my homework at the [charity], you know a homeless charity. Where students can directly see how this is an ethical way to go about it, dealing with homelessness. And so they get to see how a business is supported around this. At the same time, I also show them the Race and Equality Council, so we have someone come in and they show...this time they had a refugee and this refugee instead of tracing his pathway from the [developing country] to becoming a naturalized citizen here in the U.K., he talked about the resources and why the [developing country's] economy is so undermined and why that is linked to how democracy doesn't function”.

And also:

“so we're at the consumer end of the trade. And at the other end you have the people who are working. And so we've made that constant link in looking at ethics. What is the relationship between the consumer and those who are producing? So it is framed around the supply chain and looking at the supply chain ethically”.

Quite different from the first and second participants, the third participant (P3) narrowed the concept of ethics down to corporate governance and corporate social responsibility (CSR). When asked which of their modules covered business ethics, Participant 3 responded:

“I will also..., in terms of the taught modules, I would say that we actually have it more in corporate governance because a lot of governance is really related to the ethics and how ethics is working, how companies are being shamed and named every time in terms of their ethical behaviour, and the importance of governance, because at the moment it really fits in their governance or lack of governance, if there is an ethical problem, if you might say it this way”.

And:

“Yes, a lot of ethics falls under the corporate social responsibility, at least some of the researchers do put it under social responsibility of the companies”.



However, for Participant 3, interestingly, business ethics was manifest in corporate governance through leadership and the appointments of the board in companies. Below was Participant 3's response to my question how much of corporate governance was about business ethics:

"..., pretty much, a lot. Because actually if you're talking about the Board and the Board composition, you somehow talk about... 'Ok, well it doesn't need to be all boys club, you need to be diversified, we need to include women, we need to include skills'. So if you go into the leadership you're also talking about the ethics of the leader so I think it's present 100% all over the module actually because you can't just forget about it."

Although it was not clearly articulated in all the interviews, the conceptualization of business ethics manifested itself in a variety of forms. For one participant (P1), it was the problem of having "one size fit all" system of ethics:

"And so what ...so it's quite interesting what top down governance thinks of it from their one perspective, but when they apply that holistically, the individuals or the groups that they apply it to are very different cultural ethical values...value systems and someone tried to exploit the value system as a business strategy and other people were trying to...sort of this idea of one size fits all does not really help the...does not really take into consideration the cultural issues that are probably...cultural issues of the groups or the enterprises or the markets they're trying to control".

For another (P3) it was the issues between different moral philosophies:

"And you can see the disagreement between students and when a student says "Oh I think that's absolutely fine. That's not being an egoist." And one of the others will say 'No, it's not, actually he was trying to achieve the utilitarian, more pluralistic view, by doing X, Y, and Z but his own interest, it just happened that his own interest was lying within that'. And then you get students going like 'oops!' and then [laugh] all of the sudden.... 'Well, I do think you're right but...' both ends. You can see they will never agree [laugh]. But anyway, at least they are getting it".

For P2, it was the related concept of feminism, among other issues such racial, sexual and gender equality, when discussing ethics:

"For example, one of the harshest criticisms that I almost took personally the very first year, was feminism. 'What does the course have to do with feminism?' If I mention feminism, the word

feminism in the module, for some people-what does feminism have to do with business? Well in my mind there are clear...10 different things that I could list off the top of my head for a first year student, there aren't that many. There's a little office in HR that talks about gender discrimination. Other than that what on earth does feminism have to do with marketing or accounting or anything?"

What we have seen above are the three very different views about what business ethics means to each individual instructor. Even for the two participants (P1 and P3) who taught some modules closely related to each other, their views of business ethics seemed to be based on very different perspectives, with P1's view having a more legal foundation and P2's view being based more on CSR and the role of the board of directors, a narrower scope within corporate governance.

## *ii. How instructors understand business ethics influences how they teach it*

Participant 1's sense of business ethics seemed to be constructed through law and regulation, perhaps due to this participant's background in industry and the nature of the modules they were teaching. For this participant there was a clear separation between personal ethics and corporate ethics. Therefore, Participant 1 believed that teaching business ethics was giving the students the tools to make corporate decisions as opposed to trying to change their views or beliefs. This participant found that even the case studies they used did not impact student learning. For this participant, it was the tool that was more important, or in their own words, "the trick".

"I don't think...personally, I don't think that's ... I don't think that teaching, you know, better ethical practice or giving examples of better ethical practice in a classroom... I don't think that would have changed a whole bit".

and:

"...I don't think that three hours in a class with me is going to change anyone's opinion on anything [chuckle]... I am not ... going to change their opinions. So ...but I've taught them some skills".

Participant 2, on the other hand, viewed business ethics as constructed by personal values and background, including feminism and social justice. Although believing in empowering students to make ethical decisions, this participant did not shy away from attempting to

influence their beliefs. Especially, when it came to international students, particularly Chinese students, Participant 2 believed students needed some help and guidance in ethics for two reasons: (1) their limited time in the UK and (2) they were not used to making personal decisions:

“Many of the Chinese students are able to use an academic framework but when it comes...it’s, it’s difficult because again they’re looking for what’s right and what’s wrong. They’re looking for an answer. What do you do in this situation?”

With an open approach in thinking about business ethics, Participant 2 believed that assertiveness was a weak characteristic of Chinese students and tried to bring it out in the classroom discussion on business ethics.

“Well, if I’m working with a group of students who have been in an educational system where they’re not expected to assert themselves in the classrooms, and I suddenly tell them ‘Okay, assert yourself’. I also have to provide a challenge for them to assert themselves. Find different creative ways of students being able to express their voices”.

For Participant 3, who had a strong research interest in corporate governance and human resource management, ethical discussions in class would focus on case studies related to leadership and appointment of the board of directors in companies. For this participant and the colleague (P1) who had a background in corporate law, their case studies were more standard, using well known corporate cases. Their study cases can be contrasted with the cases that Participant 2 used, which were more ad hoc and covered a wider spectrum of issues related to charity, refugee, supply chain management or other social issues.

### ***iii. Instructors enjoy teaching business ethics in a multicultural environment***

In this business school, which has a large number of foreign students, many of whom come from China, India and Africa, teaching business ethics has offered an interesting experience to the participants (lecturers). Although not explicitly mentioned, it emerged as a tone in the discussion during the interviews, the lecturers seemed to enjoy sharing their views with international students. The lecturers found the different backgrounds of students provided both challenges and benefits to them.

“I absolutely love it. I get to travel and really interact with the students in a way that enables us to focus on soft development and critical thinking in real world situations. And so the class room is brought out to the real world and back and forth so it’s a really solid set of courses that I’m able to work on. So I really enjoy it” (P1).

Or

“We prepare them to interface with businesses there and ask not just logistical questions um but areas where ethics come into play because after all it’s often where conflict and resolution are found, in cross cultural and international business relations” (P2).

Or

“And it’s true, our classes are international, and you have a mix of students. We have a few students from the old European Continent, we’re talking about Polish students, we have Turkish students, and we have Chinese students, and you get that divide-and you have British students. And there is this mixture. And you again have African students, which I think ‘No...’ Yeah, actually this is happening everywhere so what is the problem from doing that?” (P3)

And from P3 again:

“Yes, so that is one of the benefits, understanding about the different perspective, accepting the other person’s point of view. And they found it quite fascinating because it was the first time that they addressed something similar. It wasn’t addressed before”.

Referring to such exposure to cultural diversity, Participant 2 used the notion of “cross-pollination” of business ethics, which is a benefit which could be gained by students in this participant’s cross cultural management courses.

“So we are also talking about why...we’re also talking about cross pollination, the students being inspired about what’s going on there but also again seeing a wider purpose for business, seeing business ethics”.

For all the three lecturers who participated in the research, it is very clear the multicultural environment provided them with enjoyable challenges, to which each of them seemed to respond, again, differently. Cultural diversity and difference, however, have also been recognised as challenge by all three participants. For this school, it is perhaps an important issue because the high number of international students, particularly at postgraduate level. Despite the opportunities for both lecturers and students to be exposed to, and learn from,

different cultures and backgrounds, the diversity has also presented some noticeable issues. The reply by Participant 1, to my question of whether there was any challenge in teaching students from different cultural backgrounds, was:

“Um, personally no but I know the students come from very different backgrounds... and have um you know so their concept of business ethics is very-very different... And their personal experience of ethical practice is very very different”.

Similarly, for P3:

“So when you analyse - and that is one of the topics for instance that I do teach, they find it extremely difficult because they think ‘Why are we not agreeing on the answer? What is the right answer?’.”

***iv. Teaching business ethics has a great benefit to prepare students for their future careers in a changing world.***

Although approaching this objective from different angles of perceptions of ethics, all three participants agreed that their students do benefit from the case studies and discussions in class, which helps develop their awareness of ethical issues and moral decision making process.

The ability to offer students some practical solutions to dilemmas and develop moral decision making skills and awareness is in fact one of the four key themes under the AACSB accreditation (AACSB, 2004), although the business school in this case is not yet an accredited member.

By exposing the students to the differences in terms of moral values and teaching them the tools to deal with the differences, the participants saw that studying business ethics helped their students face the new globalised and changing world. This was very clearly emphasised by all three participants. One of the participants stressed the importance of teaching business ethics and corporate social responsibility to Chinese students as they would soon go back to China and work in various industries. What students learn in business ethics, be it integrated or stand-alone, would give them the framework or the tool kit to develop their careers,

“Students are given a framework to think critically and tools to talk about ethics” (P2) and to be able to make some changes.

The impact of paradigm shifts was mentioned by one of the participants during the interview with regards to international students, particularly those from China in the early years of their undergraduate degrees. Coming from a different demographic background with many years of teaching Chinese students at both undergraduate and post graduate levels, the participant found that Chinese students gradually learned to change their ways of thinking and behaviours having been exposed to people from a very different background and culture. The participant observed:

“in [my] course, they’re prepared to look at difference and compartmentalize and categorize difference but to think of how to engage difference more ethically... The course also enables them to articulate this. But at the same time that they’re outsiders, they’re confronted with differences, or me being black for example, they recognize that a black person is quite marginalized in Chinese society and yet here, for the first time perhaps, they have educated black people, so again, another kind of the differences that they are confronted with”.

While the changes in the study environment or having a lecturer from a different demographic background may be circumstantial, what was beneficial for the students had been the discussions of different values and ethics that transformed the students’ thinking and behaviours.

The benefits for the students, however, are not limited at the perception and understanding of business ethics, or at learning different cultural values. Students could also potentially benefit from the methods of classroom interaction or learning approaches designed by the lecturer of the ethics class, as noted by P2:

“So even with the final presentations for the [module], the Cross Cultural module, students are...it’s a group presentation, and students are encouraged to work across differences, to build groups where there are differences amongst them. And many of the groups really do talk about the differences in their communication styles and expectations, even in just coming together as a group in order to produce a presentation that’s about the content of the course, the module.”

#### *v. Personal challenges of teaching business ethics*

Across all the three interviews, there were many questions on how to deal with differences posed by the participants themselves. Sometimes, these questions led to automatic answers as the participants developed their thoughts, but quite often the answers referred to the actual practical challenges that the participants face in classroom. One participant, for example, perceived the challenge from explaining different sets of rules enacted in different countries to deal with ethical issues of business:

“So the ethical values that underpin that also vary and change in a ...I’m trying to explain you know why for example, it is more applicable to have a rule set in South Africa that is ‘explain or comply’, so it’s ‘comply or explain’, and a different system which is a system which says you either have to...you’re expected to comply automatically and we’ll penalize you if you don’t”.  
(P1)

This in fact reflects a common issue in international business ethics in which the UK Corporate Governance Code advocates a voluntary code of conducts “comply or explain” for UK public companies, whereas in the US it is a legal act (Sarbane-Oxley Act) which dictates what public company executives are required to do ensure sound corporate governance.

At the same time, another participant (P2) also noticed some personal pressure to act and behave ethically towards the students:

“Many of them could be from China. How dare I act in an unethical way towards them, dismissive towards their needs for example, even when it comes to language, even when it comes to them understanding me? How dare I offer them...because I’m not their manager right and I’m talking about management...how dare I communicate to them in a way that is well over their heads...”

Along with that, this participant recognised the importance of not imposing ideas on students:

“So I am urging them but I have to be careful also to not to be too preachy because you can hear, I have my own opinions about Apple... as a company but I also want to balance that in...of course theory is one of the ways that I think in this profession I’m used to balanced opinion”.

*vi. There are some cultural challenges in teaching business ethics to Chinese students*

During classroom debates, the behaviours of students, particularly students from China could present the lecturers with some challenges, which might be due to their being shy or reserved. The difference was observed by P1 during one of class debates:

“They have a certain different idea than if I have someone who’s a university student in China, who has heard about corruption, knows it’s a bad thing, but would never criticize anybody who’s an official there. You know that’s their classmate on one side of the room who knows that everybody involved in his life is corrupt and the other side of the room, and he’s prepared to say so, and and say ‘Oh look, that’s because you didn’t pay him enough’, who has a different view”.

On another occasion, the cultural difference explained for the non-participation of half of the class:

“Well, one of them wants to talk a lot about corruption, the other one doesn’t want to talk about anything. So [chuckle] you have to manage the conversation...that’s another thing I’m learning about teaching, it’s the cultural differences of you know sampling...to people who haven’t any impressions. It may take 50% percent of the audience out because even if they had questions they wouldn’t admit it in front of the class”.

When asked about the participation level of Chinese students, one participant noticed the way Chinese students behaved in the classroom, which this participant attributed to them coming from the Confucian cultural background,:

“To be honest with you, the Confucian students are more discreet. I think if I had a room full of Asian students, let’s put it this way, they would be more quiet than the other ones...I think it’s...the thing that I have to say here is that I think that the fact that it was diverse made the discussion happen” (P3).

This is an implicit admission that teaching business ethics in a class full of Chinese students, non-diverse, would be a challenge because Chinese students do not open themselves up for debates. We have seen P2 share the same experience when this participant talked about making them more assertive earlier.



## 5.2 – DISCUSSION OF FINDINGS

As an institution, the business school has been proactive in participating in global initiatives such as PRME and the Ashoka U Changemaker Campus. While the commitment to Ashoka U has been reflected in the university's marketing materials and website, the pledge to follow PRME's six principles only shows in the paperwork which the school submitted to PRME for membership accreditation. However, as the PRME submission paper shows, there has been more emphasis on research than on teaching. This is consistent with the fact that the participants, despite their teaching focus on ethics and CSR, do not know (P1, P2) or know vaguely (P3) about the fact that the school is a signatory of PRME. For this school, Ashoka U seems to be more important than PRME as only Ashoka U, but not PRME, is featured in the marketing materials. This also explains why the staff are more aware of Ashoka U. Therefore, the key findings at the institutional level for this school have been twofold.

On one hand, there was an emphasis on research – as opposed to teaching – for the PRME submission. This could simply be because the preparation for the submission for PRME about teaching curricula and syllabi would require much more efforts than the submission of a research report on a well-known project which had already been available. It nevertheless demonstrates the unbalanced effort in the school's objectives to pursue PRME principles. On the other hand, the faculty interviewed were not aware of the UN initiative and of the fact that the school had already been a signatory of PRME for a few years. As the member of PRME, perhaps the school has more opportunities to create the awareness of the UN initiative at faculty level which will then hopefully deliver to the students in their learning. Such promotion would certainly be another boost to the motivation of those who are teaching business ethics and CSR and could greatly enhance the image of the school.

The conceptualization of business ethics is the area in which many interesting findings have emerged. As Acevedo (2013) has recognised one of the challenges is the misconceptions of business ethics and the confusion between ethics and law, or ethics and CSR, the data reveal that such issues are still very much alive in this case with these participants. However, as the data show, the challenges are also issues with instructors or faculty who teach business ethics – not just with students as Acevedo (2013) raises. In this case, resolving these issues is difficult as the practice of business ethics blurs the boundaries of ethical theory and ethics in practice e.g., when we have a set of laws (Sarbane-Oxley Act in the US) enacted to deal with

ethical issues coming out from such major cases as Enron and Worldcom compared to a set of principles, or voluntary codes, of corporate governance in the UK and South Africa. As another example, the data show that CSR modules were about business ethics, and the lecturers who teach the modules were actively encouraging students to practice and learn about ethical decision making. Furthermore, the language of the PRME principles, 'CSR' and 'sustainability', underscores a blurring of boundaries. Another point emerging from the data, which could contradict Acevedo's view of universal ethics (2013), is that while all three participants seemed to have their ethical beliefs grounded in their professional, academic or personal backgrounds, none of them alluded to a set of universal ethical values. On the contrary, they all accepted that people, and their students, had different ethics based on their cultures and experiences. For these participants, moral relativism would fit best with the professional and practical aspects of the discipline and the diverse study they teach.

As this study has shown, the concept of business ethics, or the understanding of business ethics has a close link, or to a certain extent, is determined by the professional or personal background of the individual instructor. Their understanding of business ethics in turn determines the approach they will adopt to teach business ethics, and to some extent determines the learning outcomes attained by their students. In this study, the contrasting cases are between Participant 1, who had a legal and corporate law background, and Participant 2, who had a background of international business and cross-cultural management. While P1 made the very close connection between ethics and law, P2 referred business ethics a much wider concept of moral philosophy encompassing racial, gender, sex equality, supply chain relationship and cultural awareness. The teaching method that P1 employed included the case studies as would be expected within the standard teaching practices of finance and accounting, whereas P2 would use live case studies or live situations as a basis for discussion, including this participant's own personal charitable work. Whereas P1 did not think they (the participant instructor) should influence the values and beliefs of students and only sought to give students a toolkit for understanding and analysing ethical issues, P2 admitted aiming to influence and change students' values and beliefs in a way that could open their minds and tolerance towards other cultures, hence, the feeling of pressure for this participant to act as a role model to this participant's students. So while one only gave the tools and it would be up to the students to make their own judgment, the other would not shy away from guiding the students to judgment. For the former, it is necessary to bear in mind that learning ethical reasoning skills will not stop morally questionable business

conducts, and lacking those skills will not lead to immoral behavior (Acevedo, 2013). For the latter, while guiding students to judgment, one needs to be aware of the concern about imposing or preaching of values (Gandz and Hayes, 1988; Sims and Felton, 2006) – something that P2 recognised. However, the significant finding here is the interconnectedness between the conceptualisation of business ethics and the effectiveness in teaching business ethics that has been discussed at length by Long (1984), De George (1987), Etzioni (1991), and Schoenfeldt, McDonald and Youngblood (1991). Students who were taught by these two instructors might experience some confusion about their instructors' contrasting approaches and might have achieved different learning outcomes. Further research into the experiences and perceptions of their students would help to explore this issue.

While the literature review noted the debate of the stand-alone versus integrated courses (Gandz and Hayes, 1988; McDonald, 2004; Heller and Heller, 2011; Franks and Spalding, Jr., 2013), this did not emerge as an explicit issue in this study. Although theoretically either approach can have an impact on the learning outcomes, the lecturers interviewed for this study were completely unaware of the debate. The data in this study, albeit on a small scale, about the participants' different approaches to teaching depending on their different perceptions of business ethics and class situations somehow confirm Jonson, McGuire and O'Neill's (2014) view that business ethics delivery methods can shift to more pragmatic issues concerning the content and the most appropriate teaching technique. Nevertheless, it would be interesting to follow up with the participants to gauge how their view of business ethics and how they teach it is influenced by the nature of the courses they teach.

The data from the interviews in this study also reveal an interesting aspect of teaching business ethics in the present environment of the British universities which have a high number of foreign students, of which the majority are Chinese. As the study has shown, the presence of many international students has created an opportune environment for cultural exchanges, from which cultural values and beliefs can be examined and studied – a process of mutual learning (Enderle, 1997). But in a class of business ethics taught by a Western or European instructor, there are challenges for both the instructor and students, particularly if the students are Chinese. Although one of the participants noticed the difference due to, as this participant believed, the fact that the Chinese students had Confucian beliefs, this is only this participant's assumption. What is obvious throughout the three interviews was that there were significant cultural differences between Chinese students and their peers from other

countries, in terms of classroom behaviours. These differences often become more noticeable during debates in business ethics. Not only limited to Chinese students, Franks and Spalding, Jr. (2013) have advised that being aware of these differences would help reduce the risk of alienating some of those students whose moral epistemology may be different. Some in-depth studies on how Chinese students feel during debates on ethics would be an area of interesting research.

From a pedagogical perspective, the data have helped to uncover the interrelationship between the content and the process of teaching business ethics, a topic which deserves further future research. At the institutional level, the strategic vision of the university (PRME, Ashoka U) will help direct and broaden the content of business ethics syllabus, which is a clear benefit to both students and teachers. At the classroom level, the diverse backgrounds of the academics can enrich and enhance the students' learning experience.

The small data from this research have indeed shown that individual teachers build their understandings and perceptions of business ethics from their own personal backgrounds; and the materials they use in teaching depends on their own views of business ethics. P1, who has a prescriptive view of business ethics, would want to focus on legal and regulation contents through well-prepared case studies within the standard teaching practice of accounting and finance. In P1's belief, the benefit of teaching business ethics comes in the form of providing students with an understanding of the legal and regulatory framework which govern ethics. Whereas P2, with a very diverse view of business ethics from an international business background, would use live or personal individual cases in teaching and class discussions. For P2, teaching business ethics, using such an approach would give the students an understanding of how business ethics is applied and examined in a wide context as well as the ability to make form their own judgment. What this has clearly demonstrated is the value chain starting from the individual background, this forms individual teachers' understanding of business ethics which then determines their teaching approach, and which in turn directs the content and determines the process of knowledge delivery and acquisition. The process can therefore be argued to be a function of the background and experience of the teachers or, in methodological terms, based on the epistemological stance of the individual teacher. In business ethics teaching this is drawing back to the central debate of the conceptualisation of business ethics, which provides some challenges in both content (US Sarbane-Oxley Act vs. UK Corporate Governance Code, universalism vs. moral-relativism, etc.) and process

(standard well-prepared case studies vs. live cases and individual own experience, or detachment between personal and business ethics vs. holistic application of business ethics). The contrast between the rule-based approach of the US Sarbane-Oxley Act and the principle-based approach of the UK Corporate Governance Code is therefore a typical example of challenges of teaching business ethics.

## CONCLUSION

Although this study has been conducted on a limited scope of the MRes dissertation and with a limited amount of data, it has been able to offer some important practical implications to the teaching business ethics at business schools. First of all, the study has reconfirmed the recognition of the importance of teaching business ethics – a challenge recognized by many researchers until recently. The development of the global initiatives such PRME and Ashoka U Changemaker Campus, in addition to the AACSB accreditation requirements, during the past decade has reaffirmed the important role of business ethics as an academic discipline in business schools. The early challenges related to the rejection of business ethics from the curricula (Hosmer, 1988) or the lack of interest in the subject (Donaldson, 2014) are no longer issues of debates. In fact, this study has shown a genuine interest from both the institutional level and the faculty level, albeit a small sample, in teaching business ethics.

The debate between stand-alone and integrated business ethics courses, while highlighting the importance of teaching business ethics, has not been identified as an issue in this study. The old challenge of conceptualisation of business ethics still remains a prominent one and, as this study shows, may have some important implication on how business ethics is taught in practice. The established connection from the background and experience of the academics to their understanding of business ethics means that it is important for those who teach business ethics to acknowledge such a connection which may in turn help them deal with the conceptualisation issues by framing their understanding of business ethics. Such awareness, coupled with their understanding of diverse issues that students bring from their backgrounds, would also help them to help the students make sense of business ethics.

At the same time, as business schools in the UK are pursuing internationalization (Department of Business, Innovation and Skills, 2013), they are facing new benefits and challenges from being exposed to a multi-cultural environment. While international students do offer different cultural perspectives, values and beliefs which are valuable to business ethics learning, they also require a more receptive and inclusive approach to teaching which some faculty may find challenging, particularly the openness and sensitivity to other cultures and the ability to offer ethical guidance when necessary without imposing their own values.

Adopting the six Principles of Responsible Management Education (PRME, 2016) would probably go a long way in meeting those challenges and harvesting the benefits of teaching business ethics. Under PRME, business schools can foster dialogues and partnerships between various sectors and stakeholders in the global economy through research to develop effective delivery methods of business ethics, CSR and sustainability with a clear purpose. Yet, business schools will need to communicate a clear strategy to faculty members and ensure that the synergy between PRME and other initiatives such as Ashoka U and AACSB accreditation requirements is well understood.

## **LIMITATIONS OF THE STUDY**

As mentioned earlier, this research is aimed at addressing a gap in the literature in that it attempts to explore the benefits and challenges of teaching business ethics from the perspectives of the academics in a UK business school. While some of the findings in the research have been interesting and useful for future research, there have been a number of limitations that need to be acknowledged.

Firstly, given that it is a case study of a business school, the sample size of three interviews has been relatively small, and therefore the data may not represent the views of academics from other departments such as economics, marketing, and human resources, etc. To claim that the data represent the views of academics from the business school would therefore err on the over-optimistic side. Such a small sample of three academics from one institution certainly does not provide any scope for generalizability from the findings. However, to some extents, the study has been able to explore in a much deeper level of personal perceptions of the benefits and challenges of teaching business ethics. (eg. personal pressure to act and behave ethically towards the students, appreciating different moral philosophies). So, in a way, the small sample has demonstrated that in-depth interviews can bring out some very interesting perspectives from the participants – an important motivation to obtain a larger sample in further studies of the topic.

Secondly, due to the recent restructuring at the business school and many senior positions being changed, it has been impossible to interview any person with a management role who can offer a strategic view or the direction of the school in its effort to promote business ethics teaching and research. Thirdly, much of this research is subjective as it relies on interviews, of which the data are constrained by the biases and backgrounds of the participants. Finally, it is the first time for me as a researcher to conduct this type of exploratory interview. I have experienced some challenging issues concerning the control of the questions asked and the appropriate length of each answer. However, given the limitations, the findings have been useful and interesting, of which some themes can be identified for further investigation to contribute to the search for effective methods of teaching business ethics.



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## **Appendix 1 – Semi-Structured Interview Questions**

The warm-up questions included:

- *How long have you worked here?*
- *What did you do before you took up this teaching post?*
- *What was your PhD research?*

Following the warm-up, the following questions were asked:

- *What modules (or classes) are you teaching this year?*
- *Which of those modules do you think there are elements of business ethics, or related to business ethics?*

Depending on the answers, the following questions would then be introduced – not necessarily all of them or in the order below:

- *How much of that module content contain business ethics?*
- *What makes it necessary to include them?*
- *How is it related to the learning outcomes of the module?*
- *To what extent do you think what you are teaching will help the students increase their awareness of ethical issues in business?*
- *What are the challenges you have come across in teaching these topics?*
- *How do you overcome those challenges?*
- *How are you teaching these topics? Or how do you run a discussion or debate?*
- *What is your experience about students' reactions or interests in these topics?*
- *What are the backgrounds of the students in your class?*

Questions such as “anything else?” or “tell me more” and pauses were added to allow the participants the opportunity to say more about issues or points that they might not have mentioned.

## Appendix 2 - Research Project Information Sheet



### **Research Title:**

The Benefits and Challenges in Teaching Business Ethics

### **Purpose of the project**

The debate of teaching business ethics at business school can be dated back to the works of De George (1987) and Etzioni (1991). It has gained strong momentum following the recently global financial crisis and the promotion of the UN Principle of Responsible Management Education ([www.unprme.org](http://www.unprme.org)). However, the teaching of business ethics in business school curricula has, in reality, presented quite a complex picture. Cornelius et al (2007) blame it to the reluctance to incorporate moral and ethical thinking into university curricula, while Acevedo (2013) points to the misconceptions of business ethics by academics and students alike. As a dissertation to be submitted towards the completion of the MRes degree, this study will conduct a qualitative research using face-to-face semi-structured interviews of some business academics to gain an understanding of the benefits and challenges of teaching business ethics. Such an understanding will help inform the debate of the effectiveness of teaching business ethics.

### **Who will be involved?**

The project will be conducted by the researcher, Quang Tonthat, MRes student ([quang.tonthat@open.ac.uk](mailto:quang.tonthat@open.ac.uk)) under the supervision of Dr. Kristen Reid and Dr. Fiona Harris at the Open University Business School.

### **Whom are we interviewing?**

The researcher would like to interview a few business education academics who are teaching courses which have some elements related to business ethics ranging from corporate governance, corporate social responsibility to accounting, banking, marketing and international business, etc.

### **What does taking part mean?**

The interview is of an exploratory nature and its purpose is to gain an understanding of the experience of teaching business ethics or business ethics related topics. An interview can last up to an hour. The researcher, Quang Tonthat, will conduct the interview and would like to record it. He will invite you to talk about your experience and to give your opinions on various aspects of teaching business ethics. The interview will be conducted at a place and time that is suitable and convenient to you.

### **What happens to the interviews?**

With your permission, the researcher will record the interview and will transcribe the interview by himself to maintain a written record of the interview. If, however, you do not wish to have the interview recorded, then the researcher will only take hand-written notes. All the recorded data, transcriptions, or the written notes, will be anonymised at the beginning and will be securely stored at the Open University.

### **How do my data get anonymised?**

Each participant will be given a code name (P1, P2, etc.) and all the data will be stored under that name. We will not record or store any data which may help identify your institution either. Under the code name, we may keep some information about the key subject area of your expertise (accounting, marketing, banking, etc.) but not the details of the modules or courses you are teaching.

### **What are the potential benefits of taking part**

By participating in this project you will help to create a resource that documents the benefits and challenges of teaching business ethics which will contribute to the development of teaching business ethics at business schools.

We hope that participating in the project will be an enjoyable experience for you and give you an opportunity to rethink of the ethical questions related to your area of teaching.

### **What are the possible risks of taking part?**

An interview on teaching business ethics can sometimes be a challenging experience as the participants may have to use certain personal values and beliefs to justify their views or judgments on certain issues. But should you feel uncomfortable at any time during the interview, you can ask for the interview to be stopped and continue again later. The interview is strictly confidential, it is anonymised at the beginning and no one else will have access to it except the researcher. You are free to withdraw from the project at any point in time.

### **Who has access to the research materials?**

During the life of the project the interviews may be read or listened to by only the researcher Quang Tonthat. No other persons will be given access to the data collected by the researcher during or after the project without the approval of the researcher and within the rules and regulations of the Open University's research guideline. The researcher agrees to abide by the rules and regulations as set out in the Open University Research Degrees Student Handbook. (<http://www.open.ac.uk/research/research-handbook/>)

### **What happens at the end of the project?**

The main output of the project will be a dissertation submitted as part of the researcher's MRes degree. Copies of the dissertation will be deposited in the OU Archive. The data may be used by the researcher in further research work towards his PhD thesis.

### **Who has reviewed the study?**

The study has been reviewed by the Chair Person of the Human Research Ethics Committee (HREC) at the Open University. ([research-ethics@open.ac.uk](mailto:research-ethics@open.ac.uk))

### **Contact information:**

Research student: Mr Quang Tonthat  
Email: [quang.tonthat@open.ac.uk](mailto:quang.tonthat@open.ac.uk)



### Appendix 3 – Consent Form

This is the informed consent form for Quang Tonthat's research project on the study of benefits and challenges of teaching business ethics.

I, the undersigned, confirm that (*please put your initial in the right-hand box as appropriate*):

1.	I have read and understood the information about the project, as provided in the Information Sheet dated 5 July 2016.	
2.	I have been given the opportunity to ask questions about the project and my participation.	
3.	I voluntarily agree to participate in the project.	
4.	I agree to be audio-recorded	
5.	I understand I can withdraw at any time without giving reasons and that I will not be penalised for withdrawing nor will I be questioned on why I have withdrawn.	
6.	Select only <b>one</b> of the following: <ul style="list-style-type: none"><li>I would like my name used and understand what I have said or written as part of this study will be used in reports, publications and other research outputs so that anything I have contributed to this project can be recognised.</li><li>I do not want my name used in this project.</li></ul>	
7.	I, along with the Researcher, agree to sign and date this consent form.	

#### Participant:

\_\_\_\_\_  
Name of Participant                      Signature                      Date

#### Researcher:

\_\_\_\_\_  
Name of Researcher                      Signature                      Date